



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Salt Creek Rural Park District

Unit Code: 016/700/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,237,565

Equalized Assessed Valuation:

\$204,830,332

Population:

8,500

Employees:

Full Time:

13

Part Time:

125

Salaries Paid:

\$951,175

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$186,647	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$22	\$52	\$34
Revenue Collected During FY 05:	\$2,186,179	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,143,660	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$257	\$167	\$129
Per Capita Expenditures:	\$252	\$154	\$123
Revenues over (under) Expenditures:	\$42,519	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	10.69%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$229,166	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$27	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,824,453	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,912,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$696	\$316	\$211
General Obligation Debt over EAV:	0.29%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12

County: MASON

Fiscal Year End:

4/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$11,800

Equalized Assessed Valuation:

\$6,747,046

Population:

840

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,583	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$17	\$41	\$18
Revenue Collected During FY 05:	\$12,090	\$200,356	\$122,577
Expenditures During FY 05:	\$12,258	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$15	\$53	\$34
Revenues over (under) Expenditures:	-\$168	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	117.60%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$14,415	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$17	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$14,415	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12

County: DEKALB

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$450,270

Equalized Assessed Valuation: \$128,775,200

Population: 6,600

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: \$179,316

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$145,832	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$22	\$41	\$18
Revenue Collected During FY 05:	\$395,370	\$200,356	\$122,577
Expenditures During FY 05:	\$424,264	\$197,747	\$115,565
Per Capita Revenue:	\$60	\$52	\$35
Per Capita Expenditures:	\$64	\$53	\$34
Revenues over (under) Expenditures:	-\$28,894	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	31.10%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$131,966	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$20	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$430,184	\$28,171	\$
Total Unrestricted Net Assets:	\$24,895	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$200,000	\$199,419	\$
Per Capita Debt:	\$30	\$43	\$
General Obligation Debt over EAV:	0.16%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12

County: CARROLL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$859,158

Equalized Assessed Valuation: \$31,828,809

Population: 5,000

Employees:

Full Time: 3

Part Time: 19

Salaries Paid: \$109,473

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$68,599	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$14	\$41	\$18
Revenue Collected During FY 05:	\$173,313	\$200,356	\$122,577
Expenditures During FY 05:	\$170,379	\$197,747	\$115,565
Per Capita Revenue:	\$35	\$52	\$35
Per Capita Expenditures:	\$34	\$53	\$34
Revenues over (under) Expenditures:	\$2,934	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	41.98%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$71,533	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$14	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,268	\$28,171	\$
Total Unrestricted Net Assets:	\$47,204	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$120,000	\$199,419	\$
Per Capita Debt:	\$24	\$43	\$
General Obligation Debt over EAV:	0.38%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$571,729	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$114	\$4	\$
Revenue Collected During FY 05:	\$127,476	\$21,321	\$
Expenditures During FY 05:	\$128,826	\$21,989	\$
Per Capita Revenue:	\$25	\$2	\$
Per Capita Expenditures:	\$26	\$2	\$
Operating Income (loss):	-\$1,350	-\$669	\$
Ratio of Retained Earnings to Expenditures:	442.75%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$570,378	\$36,799	\$
Per Capita Ending Retained Earnings:	\$114	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12 County: COOK

Fiscal Year End: 3/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,242,927

Equalized Assessed Valuation: \$3,705,017,462

Population: 75,386

Employees:

Full Time: 115

Part Time: 900

Salaries Paid: \$9,098,076

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$308,942	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$4	\$52	\$34
Revenue Collected During FY 05:	\$14,088,553	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$14,066,022	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$187	\$167	\$129
Per Capita Expenditures:	\$187	\$154	\$123
Revenues over (under) Expenditures:	\$22,531	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	2.53%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$355,473	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$5	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,087,340	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$697,056	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$37,213,381	\$9,030,667	\$5,752,644
Per Capita Debt:	\$494	\$316	\$211
General Obligation Debt over EAV:	0.98%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$25,308,979	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$336	\$37	\$
Revenue Collected During FY 05:	\$2,403,673	\$709,117	\$
Expenditures During FY 05:	\$3,420,540	\$737,760	\$
Per Capita Revenue:	\$32	\$23	\$
Per Capita Expenditures:	\$45	\$23	\$
Operating Income (loss):	-\$1,016,867	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	726.76%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$24,859,036	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$330	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,631,682

Equalized Assessed Valuation:

\$2,281,476,816

Population:

63,585

Employees:

Full Time:

75

Part Time:

500

Salaries Paid:

\$6,582,158

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,443,415	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$38	\$52	\$34
Revenue Collected During FY 05:	\$13,198,600	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$12,270,005	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$208	\$167	\$129
Per Capita Expenditures:	\$193	\$154	\$123
Revenues over (under) Expenditures:	\$928,595	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	27.48%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$3,372,010	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$53	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$708,641	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,372,009	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$46,363,046	\$9,030,667	\$5,752,644
Per Capita Debt:	\$729	\$316	\$211
General Obligation Debt over EAV:	2.03%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: South Barrington Park District

Unit Code: 016/725/12

County: COOK

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,955,930

Equalized Assessed Valuation:

\$369,399,030

Population:

3,918

Employees:

Full Time:

20

Part Time:

238

Salaries Paid:

\$1,525,487

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$912,750	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$233	\$52	\$34
Revenue Collected During FY 05:	\$3,975,932	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,237,937	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$1,015	\$167	\$129
Per Capita Expenditures:	\$826	\$154	\$123
Revenues over (under) Expenditures:	\$737,995	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	34.92%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,130,565	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$289	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,541,371	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$12,182,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$3,109	\$316	\$211
General Obligation Debt over EAV:	0.33%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Prairie Park District

Unit Code: 050/060/12

County: LASALLE

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$84,711

Equalized Assessed Valuation: \$354,617,031

Population: 5,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$4,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$46,659	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$9	\$41	\$18
Revenue Collected During FY 05:	\$38,052	\$200,356	\$122,577
Expenditures During FY 05:	\$57,774	\$197,747	\$115,565
Per Capita Revenue:	\$8	\$52	\$35
Per Capita Expenditures:	\$12	\$53	\$34
Revenues over (under) Expenditures:	-\$19,722	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	46.62%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$26,937	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$5	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12

County: SANGAMON

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$15,948,093

Equalized Assessed Valuation:

\$1,878,882,637

Population:

115,000

Employees:

Full Time:

103

Part Time:

240

Salaries Paid:

\$5,392,054

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,344,096	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$20	\$52	\$34
Revenue Collected During FY 05:	\$10,363,169	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$11,111,214	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$90	\$167	\$129
Per Capita Expenditures:	\$97	\$154	\$123
Revenues over (under) Expenditures:	-\$748,045	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	11.90%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,322,487	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$11	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,644,820	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$179,816	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,062,624	\$9,030,667	\$5,752,644
Per Capita Debt:	\$88	\$316	\$211
General Obligation Debt over EAV:	0.29%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: St. Charles Park District

Unit Code: 045/080/12

County: KANE

Fiscal Year End: 3/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,287,700

Equalized Assessed Valuation: \$1,826,906,991

Population: 28,000

Employees:

Full Time: 60

Part Time: 240

Salaries Paid: \$3,640,808

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,998,338	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$179	\$52	\$34
Revenue Collected During FY 05:	\$8,887,745	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$6,388,299	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$317	\$167	\$129
Per Capita Expenditures:	\$228	\$154	\$123
Revenues over (under) Expenditures:	\$2,499,446	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	54.58%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$3,486,521	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$125	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$20,408,134	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$30,325,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$1,083	\$316	\$211
General Obligation Debt over EAV:	1.03%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,041,073	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$109	\$37	\$
Revenue Collected During FY 05:	\$1,160,565	\$709,117	\$
Expenditures During FY 05:	\$1,214,329	\$737,760	\$
Per Capita Revenue:	\$41	\$23	\$
Per Capita Expenditures:	\$43	\$23	\$
Operating Income (loss):	-\$53,764	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	270.10%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$3,279,895	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$117	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: St. Jacob Park District

Unit Code: 057/025/12

County: MADISON

Fiscal Year End: 3/31/2005

Accounting Method: Cash

Appropriation or Budget: \$199,986

Equalized Assessed Valuation: \$33,884,592

Population: 2,102

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$7,495

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$86,696	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$41	\$41	\$18
Revenue Collected During FY 05:	\$49,967	\$200,356	\$122,577
Expenditures During FY 05:	\$99,430	\$197,747	\$115,565
Per Capita Revenue:	\$24	\$52	\$35
Per Capita Expenditures:	\$47	\$53	\$34
Revenues over (under) Expenditures:	-\$49,463	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	37.45%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$37,233	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$18	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Stites Park District

Unit Code: 088/040/12

County: ST. CLAIR

Fiscal Year End: 3/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$36,404

Equalized Assessed Valuation: \$8,769,750

Population: 676

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$84,523	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$125	\$41	\$18
Revenue Collected During FY 05:	\$83,739	\$200,356	\$122,577
Expenditures During FY 05:	\$80,237	\$197,747	\$115,565
Per Capita Revenue:	\$124	\$52	\$35
Per Capita Expenditures:	\$119	\$53	\$34
Revenues over (under) Expenditures:	\$3,502	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	109.71%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$88,025	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$130	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$88,025	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12

County: JO DAVIESS

Fiscal Year End:

4/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$120,905

Equalized Assessed Valuation:

\$31,684,980

Population:

3,500

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$46,023

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$75,210	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$21	\$41	\$18
Revenue Collected During FY 05:	\$190,351	\$200,356	\$122,577
Expenditures During FY 05:	\$196,958	\$197,747	\$115,565
Per Capita Revenue:	\$54	\$52	\$35
Per Capita Expenditures:	\$56	\$53	\$34
Revenues over (under) Expenditures:	-\$6,607	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	27.22%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$53,603	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$15	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$53,603	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12

County: CHRISTIAN

Fiscal Year End:

10/31/2005

Accounting Method:

Cash

Appropriation or Budget:

\$41,550

Equalized Assessed Valuation:

\$14,920,810

Population:

1,300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$41,198	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$32	\$41	\$18
Revenue Collected During FY 05:	\$32,998	\$200,356	\$122,577
Expenditures During FY 05:	\$21,438	\$197,747	\$115,565
Per Capita Revenue:	\$25	\$52	\$35
Per Capita Expenditures:	\$16	\$53	\$34
Revenues over (under) Expenditures:	\$11,560	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	246.10%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$52,758	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$41	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,499,521

Equalized Assessed Valuation:

\$648,248,919

Population:

26,100

Employees:

Full Time:

17

Part Time:

126

Salaries Paid:

\$1,794,482

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$928,904	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$36	\$52	\$34
Revenue Collected During FY 05:	\$3,832,322	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,685,368	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$147	\$167	\$129
Per Capita Expenditures:	\$141	\$154	\$123
Revenues over (under) Expenditures:	\$146,954	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	18.34%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$675,858	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$26	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,143,646	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$675,857	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,364,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$435	\$316	\$211
General Obligation Debt over EAV:	0.42%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Sugar Grove Park District

Unit Code: 045/020/12 County: KANE

Fiscal Year End: 12/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,040,000

Equalized Assessed Valuation: \$321,490,331

Population: 9,000

Employees:

Full Time: 5

Part Time: 30

Salaries Paid: \$388,695

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$319,663	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$36	\$52	\$34
Revenue Collected During FY 05:	\$1,097,877	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,421,578	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$122	\$167	\$129
Per Capita Expenditures:	\$158	\$154	\$123
Revenues over (under) Expenditures:	-\$323,701	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	30.67%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$435,962	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$48	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,075	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$176,362	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$406,233	\$9,030,667	\$5,752,644
Per Capita Debt:	\$45	\$316	\$211
General Obligation Debt over EAV:	0.00%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,207,250**

Equalized Assessed Valuation: **\$122,983,747**

Population: **10,391**

Employees:

Full Time:	4
Part Time:	24
Salaries Paid:	\$198,586

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$266,389	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$26	\$41	\$18
Revenue Collected During FY 05:	\$530,145	\$200,356	\$122,577
Expenditures During FY 05:	\$600,528	\$197,747	\$115,565
Per Capita Revenue:	\$51	\$52	\$35
Per Capita Expenditures:	\$58	\$53	\$34
Revenues over (under) Expenditures:	-\$70,383	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	82.06%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$492,788	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$47	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$21,372	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$470,000	\$199,419	\$
Per Capita Debt:	\$45	\$43	\$
General Obligation Debt over EAV:	0.38%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12**

County: **Cumberland**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$23,282**

Equalized Assessed Valuation: **\$14,430,195**

Population: **1,900**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$4,310**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$50,693	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$27	\$41	\$18
Revenue Collected During FY 05:	\$24,796	\$200,356	\$122,577
Expenditures During FY 05:	\$47,162	\$197,747	\$115,565
Per Capita Revenue:	\$13	\$52	\$35
Per Capita Expenditures:	\$25	\$53	\$34
Revenues over (under) Expenditures:	-\$22,366	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	60.06%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$28,327	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$15	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Sycamore Park District

Unit Code: 019/050/12

County: DEKALB

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,930,884

Equalized Assessed Valuation:

\$286,553,419

Population:

15,000

Employees:

Full Time:

15

Part Time:

154

Salaries Paid:

\$479,130

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$401,555	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$27	\$52	\$34
Revenue Collected During FY 05:	\$1,878,065	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,121,720	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$125	\$167	\$129
Per Capita Expenditures:	\$141	\$154	\$123
Revenues over (under) Expenditures:	-\$243,655	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	7.91%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$167,812	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$11	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,256,502	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$184,829	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$506,965	\$9,030,667	\$5,752,644
Per Capita Debt:	\$34	\$316	\$211
General Obligation Debt over EAV:	0.18%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Taylorville Comm Pleasure Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,458,099**

Equalized Assessed Valuation: **\$162,474,751**

Population: **25,000**

Employees:

Full Time:	10
Part Time:	20
Salaries Paid:	\$500,569

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$303,717	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$12	\$41	\$18
Revenue Collected During FY 05:	\$631,978	\$200,356	\$122,577
Expenditures During FY 05:	\$574,836	\$197,747	\$115,565
Per Capita Revenue:	\$25	\$52	\$35
Per Capita Expenditures:	\$23	\$53	\$34
Revenues over (under) Expenditures:	\$57,142	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	62.78%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$360,859	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$14	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$456,341	\$28,171	\$
Total Unrestricted Net Assets:	\$62,161	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$897,203	\$199,419	\$
Per Capita Debt:	\$36	\$43	\$
General Obligation Debt over EAV:	0.30%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$385,790	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$15	\$4	\$
Revenue Collected During FY 05:	\$587,231	\$21,321	\$
Expenditures During FY 05:	\$688,003	\$21,989	\$
Per Capita Revenue:	\$23	\$2	\$
Per Capita Expenditures:	\$28	\$2	\$
Operating Income (loss):	-\$100,772	-\$669	\$
Ratio of Retained Earnings to Expenditures:	41.43%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$285,018	\$36,799	\$
Per Capita Ending Retained Earnings:	\$11	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: **026/030/12**

County: **Fayette**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$58,000**

Equalized Assessed Valuation: **\$13,546,721**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$32,549	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$25	\$41	\$18
Revenue Collected During FY 05:	\$21,108	\$200,356	\$122,577
Expenditures During FY 05:	\$28,022	\$197,747	\$115,565
Per Capita Revenue:	\$16	\$52	\$35
Per Capita Expenditures:	\$22	\$53	\$34
Revenues over (under) Expenditures:	-\$6,914	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	91.48%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$25,635	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$20	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,240	\$9,230	\$
Total Unreserved Funds:	\$24,395	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Tinley Park Park District

Unit Code: 016/760/12

County: COOK

Fiscal Year End:

2/28/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,322,100

Equalized Assessed Valuation:

\$1,084,441,333

Population:

48,000

Employees:

Full Time:

24

Part Time:

100

Salaries Paid:

\$1,738,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,531,728	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$32	\$52	\$34
Revenue Collected During FY 05:	\$2,956,032	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,378,688	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$62	\$167	\$129
Per Capita Expenditures:	\$70	\$154	\$123
Revenues over (under) Expenditures:	-\$422,656	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	32.83%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,109,072	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$23	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$12,102,672	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$16,706,340	\$9,030,667	\$5,752,644
Per Capita Debt:	\$348	\$316	\$211
General Obligation Debt over EAV:	1.46%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$7,543,684	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$157	\$37	\$
Revenue Collected During FY 05:	\$1,063,767	\$709,117	\$
Expenditures During FY 05:	\$2,000,390	\$737,760	\$
Per Capita Revenue:	\$22	\$23	\$
Per Capita Expenditures:	\$42	\$23	\$
Operating Income (loss):	-\$936,623	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	347.51%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$6,951,641	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$145	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12

County: MARSHALL

Fiscal Year End: 12/31/2005

Accounting Method: Cash

Appropriation or Budget: \$47,593

Equalized Assessed Valuation: \$11,680,798

Population: 1,700

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$15,832

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$659	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$	\$41	\$18
Revenue Collected During FY 05:	\$47,699	\$200,356	\$122,577
Expenditures During FY 05:	\$47,593	\$197,747	\$115,565
Per Capita Revenue:	\$28	\$52	\$35
Per Capita Expenditures:	\$28	\$53	\$34
Revenues over (under) Expenditures:	\$106	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	1.61%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$765	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$100,421	\$199,419	\$
Per Capita Debt:	\$59	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12

County: TAZEWELL

Fiscal Year End: 3/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$134,340

Equalized Assessed Valuation: \$80,173,296

Population: 4,600

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$26,540

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$36,267	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$124,376	\$200,356	\$122,577
Expenditures During FY 05:	\$100,949	\$197,747	\$115,565
Per Capita Revenue:	\$27	\$52	\$35
Per Capita Expenditures:	\$22	\$53	\$34
Revenues over (under) Expenditures:	\$23,427	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	59.13%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$59,694	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$13	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$59,694	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tri-State Park Park District

Unit Code: 022/200/12

County: DUPAGE

Fiscal Year End:

5/31/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$62,000

Equalized Assessed Valuation:

\$118,824,039

Population:

3,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$91,196	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$26	\$41	\$18
Revenue Collected During FY 05:	\$67,676	\$200,356	\$122,577
Expenditures During FY 05:	\$99,486	\$197,747	\$115,565
Per Capita Revenue:	\$19	\$52	\$35
Per Capita Expenditures:	\$28	\$53	\$34
Revenues over (under) Expenditures:	-\$31,810	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	59.69%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$59,386	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$17	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$22,922	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tri-Township Park District

Unit Code: 057/030/12

County: MADISON

Fiscal Year End: 3/31/2005

Accounting Method: Combination

Appropriation or Budget: \$1,880,365

Equalized Assessed Valuation: \$207,897,962

Population: 13,278

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$89,778

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$402,856	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$30	\$41	\$18
Revenue Collected During FY 05:	\$716,502	\$200,356	\$122,577
Expenditures During FY 05:	\$1,122,222	\$197,747	\$115,565
Per Capita Revenue:	\$54	\$52	\$35
Per Capita Expenditures:	\$85	\$53	\$34
Revenues over (under) Expenditures:	-\$405,720	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	60.69%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$681,057	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$51	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$681,057	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$821,674	\$199,419	\$
Per Capita Debt:	\$62	\$43	\$
General Obligation Debt over EAV:	0.29%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,032,930

Equalized Assessed Valuation: \$434,852,020

Population: 37,362

Employees:

Full Time:	52
Part Time:	419
Salaries Paid:	\$2,015,974

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$665,380	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$18	\$52	\$34
Revenue Collected During FY 05:	\$3,740,001	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,761,601	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$100	\$167	\$129
Per Capita Expenditures:	\$101	\$154	\$123
Revenues over (under) Expenditures:	-\$21,600	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	90.89%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$3,418,862	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$92	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,896,296	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,414,080	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,150,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$31	\$316	\$211
General Obligation Debt over EAV:	0.26%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$17,192	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$383,833	\$709,117	\$
Expenditures During FY 05:	\$447,709	\$737,760	\$
Per Capita Revenue:	\$10	\$23	\$
Per Capita Expenditures:	\$12	\$23	\$
Operating Income (loss):	-\$63,876	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	-0.83%	75.21%	0.00%
Ending Retained Earnings for FY 05:	-\$3,713	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$